

that the two bills just passed relate to the avoidance of double taxation with respect to income tax, whereas the bill now before us relates to the avoidance of double taxation with respect to death duties, commonly known in this country as succession duties.

This type of legislation is not new to the Senate, for we have passed four similar bills which are now on the statute book. They gave legal effect to agreements with the following countries: the United States, in 1943; the United Kingdom, in 1946; France, in 1952; and Ireland, in 1955.

The purpose of this bill is to ratify an agreement entered into between the Government of the Union of South Africa on September 28, 1956. The agreement provides that if succession duties are charged in the one country in connection with the estate of a person who was domiciled in the other, the amount of the duties so charged will be credited by the country of domicile against the duties payable to it.

Honourable senators, I do not think I can explain the bill more clearly.

Hon. Mr. Davies: May I ask if the wording is practically similar to that in the other agreements?

Hon. Mr. Macdonald: Practically the same as the wording of the others.

The motion was agreed to, and the bill was read the second time.

THIRD READING

The Hon. the Speaker: Honourable senators, when shall this bill be read the third time?

Hon. Mr. Macdonald: I move the third reading now.

The motion was agreed to, and the bill was read the third time, and passed.

BUSINESS OF THE SENATE

Hon. Mr. Macdonald: Honourable senators, before I arrived in the chamber I heard some members of the House of Commons say that if that house does not finish its work by 6 o'clock this evening, it may continue to sit, without rising for the usual dinner hour between 6 and 8 o'clock. Whether it will do so, I of course cannot say. Honourable senators will realize that it is impossible for me to give any idea of when we shall receive the interim supply bill. In the circumstances, I suggest that we rise now, to reassemble at the call of the bell.

The Senate adjourned during pleasure.

At 8 p.m. the sitting was resumed.

PROROGATION OF PARLIAMENT

NOTICE

The Hon. the Speaker: Honourable senators, I have the honour to inform you that I have received the following message from the Secretary to the Governor General:

GOVERNMENT HOUSE
Ottawa

April 12, 1957.

Sir,
I have the honour to inform you that the Hon. Patrick Kerwin, in his capacity as Deputy Governor General, will proceed to the Senate Chamber at 9 p.m. today, the 12th April, 1957, for the purpose of proroguing the Fifth Session of the Twenty-Second Parliament.

I have the honour to be,

Sir,
Your obedient servant,
J. F. Delaute,
Secretary to the Governor General
(Administrative)

The Honourable,
The Speaker of the Senate,
Ottawa.

APPROPRIATION BILL NO. 4

FIRST READING

A message was received from the House of Commons with Bill 418, an Act for granting to Her Majesty certain sums of money for the public service of the financial year ending 31st March, 1958.

The bill was read the first time.

SECOND READING

The Hon. the Speaker: Honourable senators, when shall this bill be read the second time?

Hon. Mr. Macdonald: I move the second reading now.

Honourable senators, this interim supply bill is intended to provide supply for six months. Appropriation Bill No. 3 recently passed by this house voted supply for one month. So, with the passage of the bill now before us we shall have interim supply for seven months, to the end of October next.

This bill provides one-half of all the items to be voted in the main estimates for the fiscal year 1957-58, in the amount of \$1,651,674,050; and additional proportions of 47 special items in the main estimates to provide for services of a seasonal nature and for which the heaviest payments fall due in the early part of the year. Honourable senators are aware that certain departments have their heaviest expenditures during the summer months; this bill makes provision for such expenditures. The amount being voted under the bill for these special items is \$14,019,648.01.

The bill also provides one-half of all the items to be voted in the supplementary estimates for the fiscal year 1957-58, in the